

EXHIBIT

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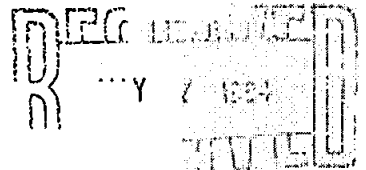
IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

_____	X	
	:	
IN RE: ASBESTOS SCHOOL	:	
LITIGATION	:	
_____	X	MASTER FILE NO. 83-0268
	:	
THIS DOCUMENT RELATES TO:	:	
ALL ACTIONS	:	
_____	X	

MEMORANDUM OF NATIONAL GYPSUM COMPANY,
UNITED STATES GYPSUM CO., AND W.R. GRACE & CO.
IN SUPPORT OF CERTIFICATION OF A
MANDATORY CLASS ACTION AGAINST ALL DEFENDANTS

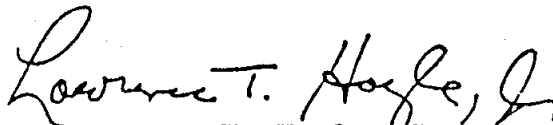
The cases pending before this Court are but two of thirty-seven cases pending in federal and state courts throughout the country arising from the presence of asbestos-containing products in school buildings. In addition, defendants have received demand letters from numerous other school boards where we believe suit is imminent. Thus, we are beginning to see in asbestos school litigation the first saplings of a forest potentially similar to the asbestos personal injury litigation with which the courts and defendants are all too familiar.

The legal system is being asked to make complex factual determinations on issues where there is a rapidly growing -- but conflicting -- body of medical and scientific thought. Decisions made will necessarily have a great impact on the school boards.



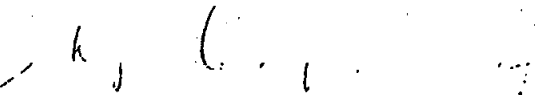
of class members against the other defendants in this litigation.

Respectfully submitted,


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Of Counsel

Dated May 2 1984.